

## ABSTRACT

A USB controlling apparatus for data transfer between computers and method for the same are provided. The apparatus comprises a host controller providing a host function of USB interface; a device function circuit providing a device function of USB interface; at least one connection for connecting to a USB device or a USB cable by way of data transfer; and a path switch unit. The path switch unit connected to the host controller, device function circuit and the USB data lines, used to switch a connection path of the USB data lines between the host controller and the device function circuit, which is able to provide a host function mode to connect USB apparatus for data transmitting or a device function mode to connect with other computer host for data transmitting.